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Letter dated 9 June 2014 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council

I have the honour to transmit herewith the fourth report of the Analytical Support and Sanctions Monitoring Team established pursuant to resolution 1526 (2004), which was submitted to the Security Council Committee established pursuant to resolution 1988 (2011), in accordance with paragraph (a) of the annex to resolution 2082 (2012).

I should be grateful if the report could be brought to the attention of the Council members and issued as a document of the Security Council.

(*Signed*) Gary **Quinlan**
Chair
Security Council Committee established pursuant to resolution 1988 (2011)

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Fourth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2082 (2012) concerning the Taliban and other associated individuals and entities constituting a threat to the peace, stability and security of Afghanistan

Contents

		Page
	Summary	3
I.	Evidence base	4
II.	The political context	4
III.	Reconciliation	9
IV.	Status of the Taliban	11
V.	Hekmatyar	12
VI.	Al-Qaida affiliates	13
VII.	Sanctions List	14
VIII.	Maintenance of the List	15
IX.	Implementation of sanctions	16
	A. Travel ban	16
	B. Asset freeze	18
	C. Arms embargo	21
X.	Work of the Monitoring Team	23
	A. Analysis, monitoring and implementation	23
	B. Cooperation with Member States	23
	C. Cooperation with other United Nations bodies	23
	D. International and regional organizations	24
	E. Cooperation between the Security Council and the International Criminal Police Organization	24
	F. Building links with academic and civil society experts	24
	G. Contributing to the public debate	25
Annex		
	Overview of the current Taliban central leadership	26

Summary

A military stalemate continues in Afghanistan, but the highly successful first round of the elections in April 2014 confounded Taliban efforts to disrupt them. The Afghan National Security Forces are confident and have maintained control over towns and most districts, despite an unusually intensive Taliban campaign throughout the winter months. Continuing international economic support will be crucial following the transition of international forces out of Afghanistan, and States in the region remain concerned about the possible fallout from any instability.

Reconciliation has stalled although Afghan Government efforts to promote political contacts continue. The Taliban remain divided on the value of political engagement, and face a "resource curse" of income from narcotics and illegal mining that may reduce incentives for a lasting settlement. They are experiencing a range of divisions driven primarily by differences over political strategy, amplified by increasingly diversified revenue streams. It is of concern that some Taliban groups are expressing sympathy for Al-Qaida (QE.A.4.01) and its affiliates.

Al-Qaida affiliates including the Tehrik-e Taliban Pakistan (QE.T.132.11), Lashkar-e-Tayyiba (QE.L.118.05), Lashkar i Jhangvi (QE.L.96.03) and the Islamic Movement of Uzbekistan (QE.I.10.01) regularly participate in attacks on the Afghan forces. The presence of these groups poses a direct terrorist challenge for Afghanistan, South and Central Asia and the wider international community.

The sanctions regime established pursuant to Security Council resolution 1988 (2011) remains an important tool for Afghanistan and the international community. The Taliban continue to seek its removal. A sanctions focus on key facilitators is likely to yield the greatest operational impact. The Analytical Support and Sanctions Monitoring Team recommends steps to disrupt Taliban income from illegal mining, informal translations of the sanctions list into Dari and Pashto to improve national implementation, and intensified work with INTERPOL and other international organizations to improve implementation of the sanctions measures.

I. Evidence base

1. The Analytical Support and Sanctions Monitoring Team bases its assessment of the current situation in Afghanistan on its extensive interaction with the Government of Afghanistan and international forces stationed in the country. In addition to interaction at the national level, the Team also regularly meets with Afghan and international interlocutors at the provincial level. From January 2013 to April 2014, the Team made five visits to Afghanistan and visited 11 of its provinces.[1] In addition to Kabul, several of the provinces in the south and east of the country were visited multiple times.[2] The Team's assessment is also guided by discussions with relevant Member States, including those in Afghanistan's neighbourhood. Over the past 12 months the Team has met with Pakistani, Indian, Uzbek, Tajik, Turkmen and Gulf officials in New York and during travel in Central Asia, South Asia and the Middle East. The Team has also participated in multilateral meetings involving intelligence and security services of relevant countries, including the annual counter-terrorism meeting hosted by the Federal Security Service of the Russian Federation. The Team actively tracks relevant academic and policy literature on Afghanistan and meets with relevant scholars and specialists.

II. The political context

2. The situation in Afghanistan continues to be characterized by a military stalemate between the Afghan National Security Forces and the Afghan insurgency. Taliban forces remain unable to take control of district centres or towns — even in the absence of international military forces, and despite ever-increasing efforts.[3] As of April 2014, the Taliban and associated groups have been unsuccessful[4] in taking new terrain, although the threat posed by Taliban fighters remains active and direct. According to the Afghan security forces threat assessment of late November 2013,[5] covering all 34 provinces, the threat level was as follows:

- Fifteen provinces have a moderate (normal or low) threat level
- Eight provinces have a raised threat level
- Eleven provinces have a high threat level

[1] Kabul, Kandahar, Uruzgan, Helmand, Herat, Balkh, Kunduz, Kunar, Nangarhar, Khost and Paktia.

[2] Kandahar (3 visits), Helmand (2 visits), Nangarhar (3 visits) and Khost (2 visits).

[3] The Monitoring Team in its third report noted that the increased Taliban violence did not translate into gains on the ground (S/2013/656, para. 4). In the most recent report of the Secretary-General on the situation in Afghanistan it was noted that 2013 was the year with the highest number of security incidents ever with the exception of 2011 (A/68/789-S/2014/163, para. 14).

[4] The Taliban reacted negatively to media coverage of casualty figures contained in the Team's third report (S/2013/656). In a statement and one lengthy interview, the Taliban denied the Team's estimate of casualties they reportedly suffered through 2013, but refused to offer their own assessment of their losses and gains. In the interview they also confirmed that they do not hold cities in Afghanistan and alleged that they had made a deliberate decision not to attack population centres in the past fighting season (statement by Zabihullah Mujahid, "Each of the United Nations report goes through the American filter and is published on their demand", published on the official Taliban website on 27 November 2013).

[5] Official threat assessment of the Afghan security forces of November 2013, made available to the Monitoring Team.

3. Broken down by districts, the picture looks more positive. Of all the 373 districts in Afghanistan, approximately 57 per cent experienced either no serious threat (132) or only occasional attacks (84), and were therefore considered to be exposed to a low to moderate threat level on election day. The number of districts exposed to raised (71) and high (82) threat levels amounted to approximately 41 per cent of all districts. Only four districts (one fewer than a year ago and 10 fewer than four years ago) are assessed to be currently under the control of the Taliban and their allies.[6]

4. This assessment and subsequent security arrangements were vindicated on election day, 5 April 2014, when the Taliban were unsuccessful in preventing not only the holding of the elections but also a massive turnout of voters.[7] The turnout, according to estimates, is significantly higher than in the elections of 2009 and 2010.

5. The Afghan security forces maintain an aggressive posture, and are confident — provided they have continuing sufficient financial, training and logistical support — that they can maintain the status quo. Their operational capabilities currently allow for missions to outlying and remote areas of provinces.[8] However, the capacity of the Afghan forces to hold these outlying areas over time has not yet developed.[9] This hinders their ability to strike at one of the key funding sources for the Taliban,[10] the illegal exploitation of natural resources in remote areas.[11]

6. As the transition of the International Security Assistance Force (ISAF) troops out of Afghanistan concludes there are questions about what psychological impact the near or total absence of foreign troops, air assets and logistical capabilities will have on the Afghan forces. The evidence so far is reassuring. The Afghan forces have been conducting the bulk of their military operations without direct combat support from foreign troops and there is no reason to assume that they cannot continue to do so. However, morale within the forces depends on confidence about capabilities as much as the exercise of military operations. The impact of the transition will depend in part on the shape of the new government in Kabul and the confidence it instils, both within Afghanistan and in the broader region.

7. Some commentators continue to raise concerns about attrition within the Afghan forces, pointing to statistics on retention and desertion.[12] The Team, in its frequent interactions with Afghan security forces in the provinces, noted that there

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[6] These districts are Deshu in southern Helmand, Baghran in northern Helmand, Khak-e-Afghan in Zabul, and Nawa in Ghazni.

[7] A total of 6,892,816 voters participated in the first round of the elections. See Independent Election Commission of Afghanistan, "Preliminary Results of 2014 Presidential Election", 26 April 2014, available from www.iec.org.af/media-section/press-releases/357-preliminary, accessed 30 April 2014.

[8] For example, the extreme south and north of Helmand, or territory in Kunar Province east of the Kunar River.

[9] Developing this capacity requires a long-term effort, which is unlikely to be achieved in the short term.

[10] See section IX.B below, on the asset freeze.

[11] For example marble, precious stones, gemstones, timber.

[12] The United States Department of Defense noted an annual attrition for the Afghan National Army of 34 per cent. However the same report also notes that the total strength between September 2012 and September 2013 remained the same overall, between 180,000 and 185,000; see United States Department of Defense, "Report on progress toward security and stability in Afghanistan", November 2013, available from www.defense.gov/pubs/October_1230_Report_Master_Nov7.pdf.

is a remarkable stability in the composition of Afghan force interlocutors. The Team has also observed that recruitment balances out losses, and training facilities are operating at their maximum capacity. The overall numbers in the Afghan national security forces therefore remain high, with over 193,000 army, 145,000 police and 27,000 local police personnel.[13]

8. Since November 2013 the Taliban have continued to conduct a high frequency of military attacks. This trend persisted throughout the winter season of 2013/14.[14] At the beginning of the winter season, the senior Taliban leadership ordered commanders and fighters under its control to remain in Afghanistan and continue paramilitary operations.

9. The strategic goal of the Taliban appears to have been to deny Afghan Government forces time to regroup after a particularly violent summer campaign, and to prepare for large-scale disruption of the presidential and provincial council elections early in 2014.[15] These orders were followed by a significant number of fighters. Consequently, the total number of attacks on Afghan force positions was not significantly lower during the winter months than in the summer months of 2013. The average size of the Taliban groups involved in these attacks decreased, however.[16] Taliban fighters are reported to rely predominantly on local logistical support inside Afghanistan.

10. The Taliban achieved few strategic military successes in 2013. Despite their inability to make strategic gains, the Taliban retain the capability to conduct attacks in every part of Afghanistan. Their most widely publicized success was the takeover of Kiran-o Munjan district centre in southern Badakhshan on 29 September 2013, close to a lapis lazuli mine. This operation relied on insider support and foreign fighters who reportedly came from the Afghanistan-Pakistan border region and entered Badakhshan through Nuristan. It took place in a district that had seen no previous combat and with a weak Afghan force presence. An Afghan relief force quickly scrambled from Kabul and Faizabad and retook control after less than 24 hours. This "dynamic occupation" Taliban tactic appeared designed mainly for propaganda rather than as a sustained display of military prowess.[17] Similarly, the Taliban used two local infiltrators and foreign fighters in the overrunning of an Afghan Army outpost in Ghaziabad District of Kunar Province on 23 February

[13] See A/68/789-S/2014/163, paras. 15-16.

[14] Discussion with high-ranking Afghan security officials in Kabul in February 2014.

[15] Discussion with Afghan security officials during the Monitoring Team visit to Afghanistan in February 2014.

[16] Over the winter 2013-2014 the average Taliban group size was 30 to 50 fighters. While smaller than during the summer of 2013, this average group size was higher than in previous winters, when the average Taliban group encompassed 7 to 12 fighters (discussions of the Monitoring Team with Afghan officials in December 2013 and February 2014).

[17] Details of the operation were provided to the Monitoring Team by senior Afghan army and police officials in December 2013 and February 2014. The Taliban released several statements and a video, called "The truthful", posted on its website on 24 February 2014. In the video the dead bodies of approximately one dozen Afghan police and army personnel are shown along with several vehicles captured by the Taliban. The aim of the video appears to be to promote two local Taliban leaders, Mawlawi Fasihuddin and Abdul Qadir Balkhi.

2014, killing 21 soldiers. Again, the Taliban could not hold the area and were reduced to exploiting the incident for propaganda.[18]

11. A complex suicide attack targeted the Lebanese restaurant La Taverna du Liban in Kabul on 17 February 2014. Twenty-one people were killed, including four United Nations staff members. The Taliban immediately claimed responsibility for the attack.[19] The tone of Taliban propaganda in the aftermath of the attack demonstrates a growing emphasis on targeting humanitarian workers inside Afghanistan. On 1 March 2014 the Taliban posted on their official website an article acknowledging the fact that the attack killed the United Nations staff members and explaining their reasoning:

> It is therefore hypocritical of these media outlets to [...] accuse the Islamic Emirate of breaching international law when its fighters target and kill foreigners that play a support role for the foreign invaders. The United Nations cannot claim to be exempt as from the beginning it has taken a partial role and supported the illegal invasion of Afghanistan.[20]

12. The single greatest strategic failure for the Taliban was during the provincial council elections and first round of presidential elections on 5 April 2014. The logic of continuing Taliban activities during the winter of 2013/14 (when in past years there had been a lull in Taliban activities) was to prepare for a systematic campaign to disrupt the elections. During March 2014 there were a series of Taliban statements giving notice of their intent.[21] There were also some serious high-profile attacks. On 20 March four underage Taliban fighters killed nine hotel guests, among them a popular Afghan journalist, in an attack on the prominent Serena Hotel in Kabul. On 23 March, Taliban fighters attacked the Afghan Independent Election Commission in Kabul. On 28 March a group of Taliban fighters, while attempting to

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[18] In a statement released on 3 March 2014, the Taliban claimed that the operation commander was Ghazi Mahmoud Helmandi, a former officer in the Afghan National Army who turned his gun on American soldiers in Ghaziabad on 11 May 2012, and subsequently fled and joined the Taliban. The Taliban claimed that Mahmoud was killed at the beginning of March 2014.

[19] See "Kabul martyrdom attack was in retaliation for the massacre in Siyah Gerd", published on the official Taliban website on 18 January 2014.

[20] See "The Taverna attack: A red line double crossed?", published on the official Taliban website on 1 March 2014.

[21] Mullah Mohammed Omar Ghulam Nabi (TI.O.4.01) asked Afghans to boycott the election in his message on the occasion of Eid al-Adha on 13 October 2013. See "Message of felicitation of the esteemed Amir-ul-Momineen on the occasion of the Eid-ul-Odha", published on the official Taliban website on 24 October 2012. The Taliban website published multiple statements by the Taliban spokesperson against the participation of Afghans in the elections. On 10 March 2014, the Taliban advised the population to stay away from voting booths and rallies, to not put their lives in danger, and that anyone hurt on election day in the vicinity of the election sites would be responsible for their own injuries. See "Notification of Islamic Emirate regarding the upcoming elections", published on the official Taliban website on 10 March 2014.

On 2 April 2014, the Taliban claimed to have obtained a copy of the "security plan for the elections". The published document on the Taliban website contained only the names and other information about female police officers in charge of voter security in several provinces. On the same day, the Taliban issued a "final warning" on their website, declaring that "all parts of the elections are under the threat of attack by the mujahideen, and every polling station and every employee of the elections are in danger. A massive series of attacks will begin all over the country, ... the responsibility for whoever is harmed by participating in the bogus elections will be on his own shoulders"; see "The last statement of the Islamic Emirate about the project of bogus elections", published on the official Taliban website on 3 April 2014.

target a day-care centre of a faith-based international non-governmental organization in Kabul, mistakenly attacked a United States-based demining agency.[22]

13. The April 2014 elections saw a high level of voter turnout in Afghanistan. This compares favourably to the 4.3 million voters who participated in the elections of 18 September 2010 for the Lower House of the National Assembly[23] and the 5.6 million voters who turned out for the last presidential elections on 20 August 2009.[24] Notwithstanding serious Taliban threats, nearly 7 million Afghans,[25] 58 per cent of eligible voters, took part in the election. This successful turnout was due to a series of factors including effective security planning by the Government of Afghanistan and popular mobilization in favour of participation. Some 350,000 Afghan security forces were deployed to secure the election. The number of Taliban attacks on the day of the election was significantly lower than during the last presidential election in 2009.[26] The fact that the presidential elections marked the end of the Karzai era, presenting Afghan voters with new choices for the future, may also have strengthened turnout. In any event, the high voter participation demonstrates the limited effectiveness of the Taliban intimidation strategy.

14. Notwithstanding this failure, Taliban propagandists tried to portray their operations on 5 April 2014 as a great success, claiming 1,088 attacks on election day, and that voter participation was under duress.[27] The evidence directly contradicts this. There were fewer than 300 Taliban-associated attacks on the day, demonstrating the Taliban's tenuous grasp of statistics. Voters meanwhile actively participated, notwithstanding the potential for and reports of some irregularities.[28]

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[22] See for example Rod Nordland and Jawad Sukhanyar, "Attack at wrong door turns into fatal mistake for the Taliban, reports say", *New York Times*, 28 March 2014.

[23] A/65/612-S/2010/630, para. 4.

[24] Independent Election Commission of Afghanistan, "Press release of the Independent Election Commission with reference to announcement of preliminary results of 2009 presidential elections", 16 September 2009, available from www.iec.org.af/pdf/pressrelease/election_results_16%2009%202009.pdf, accessed 30 April 2014.

[25] See Independent Election Commission of Afghanistan, "Preliminary results of 2014 presidential election", 26 April 2014, available from www.iec.org.af/media-section/press-releases/357-preliminary, accessed 29 April 2014.

[26] In 2009 there were around 400 attacks on election day. See, for example, National Democratic Institute, "The 2009 presidential and provincial council elections in Afghanistan", 2010, available from www.ndi.org/files/Elections_in_Afghanistan_2009.pdf, accessed 29 April 2014. In 2014 international observers counted less than 300 attacks. See Joshua Partlow, "Violence data show spike during Afghan presidential election", *Washington Post*, 14 April 2014.

[27] In an official statement on their website the Taliban claimed that the population was forced to vote by armed personnel. In addition, the Taliban claimed to have carried out 1,088 attacks on election day. See "Rejoinder of the Islamic Emirate regarding the illusive and counterfeit election process", published on the official Taliban website on 7 April 2014.

[28] The Independent Electoral Complaints Commission of Afghanistan announced that it received over 70 complaints by presidential candidates concerning the preliminary results of the first round of the 2014 presidential elections. See Independent Electoral Complaints Commission of Afghanistan, "Sabt-i pesh az haftad shikayat nisbat ba natayij-i intikhabat-i riyasat-i jamhuri ta ba chasht-i roz-i dushanba" [Over 70 complaints concerning the preliminary results of the presidential election were received on Monday afternoon], 28 April 2014, available from www.iecc.org.af/index.php?option=com_k2&view=item&id=58:70&Itemid=633, accessed 29 April 2014.

III. Reconciliation

15. The path to a sustainable political process with measurable results has been slow in Afghanistan. Efforts to open up channels to the Taliban have moved forward, however, and while a substantive settlement does not appear near there are opportunities for continuing dialogue. Once the second round of the presidential elections is concluded and the shape of the new Afghan Government is clear, there could be renewed opportunities for political talks. The primary impediment appears to be the lack of consensus on the Taliban side, where important parts of the Taliban leadership remain unpersuaded by the logic of negotiations and unconvinced that the current strength of the Afghan security forces will be maintained after transition. No significant gains can be made in view of these internal Taliban differences, although they do not rule out continuing contacts. As with all sensitive political processes in conflicts, reconciliation may or may not succeed — but it is unlikely to be expeditious.

16. Afghan Government and religious interlocutors have not been idle. One year after the High Peace Council presented its road map to peace, further steps towards a process have been taken. Since 2011 more than 30 individuals have been delisted from the list of individuals and entities established pursuant to resolution 1988 (2011),[29] a number of whom were delisted on the basis of their reconciliation. Around 50 Taliban prisoners have been released by Pakistan and Afghanistan since 2012. The Taliban office in Doha has remained open. In a declaration adopted in September 2013, an international conference of religious scholars (ulama) condemned violence and extremism. It also called for continuing negotiations between the Government of Afghanistan and the Taliban without outside interference and encouraged regional States to support this process. That declaration developed a framework for potential negotiations.[30] These measures, combined with the direct contact of the Chairman of the High Peace Council with Abdul Ghani Baradar Abdul Ahmad Turk (TI.B.24.01), also known as "Mullah Baradar" in Pakistan, and the support of the High Peace Council for an initiative of Abdul Wasay Mu'tasim Agha (formerly listed), emphasized the willingness of the Government of Afghanistan to enter into negotiations with the Taliban.

17. The Taliban, though, have not proved so forthcoming. Afghan as well as international officials and observers agree that key members of the Taliban leadership remain unpersuaded that the Afghan Government security forces will continue to perform well after 2014. These Taliban leaders are ready to sacrifice more Taliban fighters and other Afghans in the course of the coming year to maintain the current status quo. While one explanation of this may be political, that the senior Taliban leadership conclude that the Government of Afghanistan will become weaker and the Taliban position stronger, the other explanation rests with the political economy. The past year has been a bumper year for Taliban revenues,

[29] Hereinafter referred to as the "1988 Sanctions List".

[30] Declaration of the International Ulama Conference on Islam and Peace, 24 September 2013, given to the Team by Afghan officials during its visit in September 2013.

boosted by booming narcotics income,[31] revenue from corruption and extortion, and increasingly drawing on revenue from the illegal exploitation of natural resources. Parts of the Taliban are experiencing a "resource curse", for as Taliban finances have grown, the Taliban have become more of an economic actor, with incentives to preserve this income and less potential incentive to negotiate with the Government.

18. Not everyone associated with the Taliban is hostile to a political process. There are those within the movement who understand the logic and potential benefits of political engagement. The High Peace Council is currently supporting a political initiative led by Abdul Wasay Mu'tasim Agha. During the Taliban regime, Abdul Wasay Mu'tasim Agha served as Finance Minister. Beginning in 2010 he began to question senior military commanders of the Taliban on the wisdom of pursuing a solely military solution to the conflict. He survived an assassination attempt late in 2011, and received two travel ban exemptions from the Committee established pursuant to resolution 1988 (2011), before being delisted on 19 July 2012. Since his delisting he has remained in close contact with the Afghan Government. In February 2014 Abdul Wasay Mu'tasim Agha came forward with a Declaration of the Islamic Movement of the Taliban in which he argued for a negotiated settlement between the Taliban[32] and the Government of Afghanistan. His attempts to promote this agenda continue to meet with violent resistance from the Taliban leadership.

19. A first meeting of this new initiative was held on 12 February 2014 in the United Arab Emirates. The public declaration published as a result of the meeting makes the case for negotiations with the current Government of Afghanistan.[33] The meeting in the United Arab Emirates brought together several former Taliban leaders, and elicited expressions of support including from Abdul Raqib Takhari (TI.T.75.01),[34] who was assassinated in Peshawar, Pakistan, on 17 February. According to Afghan officials his assassins are believed to have been dispatched by the Taliban core leadership. His body was repatriated to Afghanistan by Pakistan through Torkham,[35] and flown to his home province by the Afghan National Army. President Karzai publicly called him a "martyr of the peace process".[36] Understandably, this has discouraged other listed members of the Taliban leadership potentially inclined towards a political process from openly declaring themselves in

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[31] According to the United Nations Office on Drugs and Crime, some 209,000 hectares were planted with opium in 2013, with an average yield of 26.3 kg per hectare. At average farm gate prices this would have resulted in revenue of approximately US$ 950 million. See United Nations Office on Drugs and Crime, *Afghanistan Opium Survey 2013 Summary Findings*, available from www.unodc.org/documents/crop-monitoring/Afghanistan/Afghan_report_Summary_Findings_2013.pdf, accessed 29 April 2014.

If the poppy growing areas in Afghanistan are overlaid with the Afghan security forces threat assessment of November 2013, it becomes clear that opium is grown mostly in districts which have a raised or high threat level. It can be assumed that most of the profit derived from this high revenue benefited the Taliban in 2013.

[32] No longer described as a parallel government or "Emirate", but as a "movement".

[33] Declaration by Abdul Wasay Mu'tasim Agha (formerly listed) of 12 February 2014, obtained by the Team.

[34] According to unconfirmed reports, Mr. Takhari had attended a preparatory meeting on 19 September 2013 in the United Arab Emirates, together with Mohammad Moslim Haqqani Muhammadi Gul (TI.H.73.01).

[35] Nangarhar Province.

[36] See, for example, Pajhwok Afghan News, "Takhari sacrificed his life for peace: Karzai", 18 February 2014, available from www.pajhwok.com/en/2014/02/18/takhari-sacrificed-his-life-peace-karzai, accessed 29 April 2014.

favour of it. On the website of the "Islamic Emirate" the Taliban have repudiated the actions of Abdul Wasay Mu'tasim Agha while alleging that Abdul Raqib Takhari was assassinated by the enemies of the Taliban.[37]

IV. Status of the Taliban

20. The Taliban remain both united around a core ideology and divided by various factors, in particular policy, and, to a lesser extent, access to and use of revenue. At times these differences are articulated in terms of personality or tribal differences. While aspiring to become the government of Afghanistan, the Taliban show consensus on some issues (for example, the maintenance of attacks throughout the winter in preparation for their frustrated election disruption campaign) and cracks on others (the approach to political talks). The contrast between the cohesive command and control involved in sustaining the winter campaign, requiring Taliban fighters to follow senior leadership instructions, and the network division evident among plural Taliban "fronts" (*mahâz*) is striking. This network division is largely a product of the political economy of the Taliban, which remains understudied. Monitoring Team analysis suggests that these "fronts" developed in the field, and over time acquired sufficient direct control over funding to behave with increasing autonomy vis-à-vis the Taliban "central command".

21. The most visible sign of this phenomenon is the emergence of independent websites and social media outlets of these "new" organizations. As a result, the security situation is becoming more volatile. Examples of these new organizations are the "Da Fidayano Mahaz", the "Tora Bora Mahaz" and the "Al-Fath Jabha". Da Fidayano Mahaz originated within the Taliban of southern Afghanistan, and is headed by the brother of the former Taliban commander Mullah Dadullah Akhund. The Tora Bora Front is headed by the son of Yunus Khalis, whose father was the first to welcome and host Osama bin Laden (formerly listed) in Afghanistan. The last new organization, the Al-Fath Jabha is a "start-up" by a former acolyte of Gulbuddin Hekmatyar (QI.H.88.03). In their propaganda, some of these start-ups post videos and articles in praise of Al-Qaida affiliates like Al-Qaida in Iraq (QE.J.115.04) and threaten attacks against countries perceived to be backing the Government of Afghanistan.

22. Internal conflicts may reflect changes in the Taliban finance structure.[38] According to the Afghan security forces and various media reports, over 50 Taliban mid-level operatives were assassinated throughout January and February 2014. Meanwhile ISAF base closures have led to the termination of supply contracts. Those killings may also therefore reflect a growing rivalry over diminishing resources, including the falling revenue from extortion linked to logistical and other economic activities of international forces inside Afghanistan.

23. Said Ahmed Shahidkhel (TI.S.28.01), shadow governor of Laghman Province, was shot at the end of 2013 but survived the attack. This was the second attempt on his life after an earlier attack in March 2012. He had been accused by other Taliban

[37] See "Sawanih-i mukhtasar-i mawlawi sahib Abdul Raqib shahid rahmatullah alayh" [Short overview of the life of the martyr Abdul Raqib Takhari, may God have mercy upon him], published on the official website of the Taliban on 23 February 2014.

[38] See S/2013/656, para. 44.

of personally profiting from funds extorted from trucking companies serving ISAF supply contracts on the Kandahar-Kabul ring road. In a similar vein, one of the important theological founding fathers of the Taliban ideology, Mawlawi Abdullah Zakeri, was assassinated on 30 January 2014 in Quetta, Pakistan. Although he had earlier signed numerous legal opinions endorsing attacks against the foreign presence, schools and the government in Afghanistan, he had also publically criticized those in the movement who profit from "the presence of the infidels".[39] Finally, according to Afghan security officials, a current conflict pits Mullah Ghazi, one of the co-founders of the Taliban movement, against the current Taliban leadership around Abdul Qayum Zakir, Akhtar Mohammad Mansour Shah Mohammed (TI.M.11.01) and Gul Agha Ishakzai (TI.I.147.10) over land rights in Maiwand District, a major opium-cultivating district to the west of Kandahar city.

24. While resource disputes get little attention from Taliban watchers, the internal Taliban conflict over the future strategy of the movement has been closely commented on.[40] According to high-ranking Afghan security officials, a number of alleged[41] murders of Taliban in Quetta reflect political differences and revenge killings within Taliban factions. Nurullah Hotak was killed by unknown assailants in Quetta on 26 December 2013. Hotak was the Taliban shadow governor for Zabul and had — together with commander Abdul Malik — met with a delegation of the High Peace Council in December 2013. Abdul Malik was killed on 29 December 2013. An education adviser of the Taliban who worked with the Ministry of Education in Zabul Province was recently assassinated in Quetta. High-ranking Afghan officials believe that the victims were targeted because of their cooperation with the Government of Afghanistan.

V. Hekmatyar

25. Gulbuddin Hekmatyar (QI.H.88.03) continues to oscillate between armed confrontation and political engagement. He instructed his followers to participate in the presidential and provincial council elections in April 2014 and vote for "his" candidate, Qutbuddin Helal. Qutbuddin Helal, who had nominated himself in September 2013 for the presidential elections, was publicly endorsed by Gulbuddin

[39] While an early advocate of the Taliban movement's general aims, he retired after a similar dispute with Mullah Mohammed Omar Ghulam Nabi (TI.O.4.01) early in 1995 to Pakistan, and returned only for a brief visit to Kandahar to successfully campaign against any attempts to extradite Osama bin Laden (formerly listed) in September and October 2001.

[40] See, for example, Abdul Ghani Kakar, "Afghan Taliban internal differences deepen. The killing of Maulana Abdullah Zakri confirms that differences exist among the militants, analysts say", 19 February 2014, available from http://centralasiaonline.com/en_GB/articles/caii/features/pakistan/main/2014/02/19/feature-01, accessed 29 April 2014.

[41] The Team is aware through press reports that the Baluchistan Home Minister stated that he was not aware of these killings; see, for example, Zia Ur Rehman, "Who is killing Afghan Taliban in Pakistan?", *Friday Times*, 24 January 2014, available from www.thefridaytimes.com/tft/who-is-killing-afghan-taliban-in-pakistan/, accessed 29 April 2014.

Hekmatyar on 16 February 2014.[42] On 28 February, in a response to criticism by the fundamentalist party Hezb al-Tahrir for participating in the elections, and for not obeying Mohammed Omar Ghulam Nabi (TI.O.4.01), Gulbuddin Hekmatyar stated on his web page that Mohammed Omar Ghulam Nabi is a "fugitive and refugee", while Hezb al-Tahrir is an "unknown group operating in Arab countries and receiving foreign countries' directives and financial support". At the same time Gulbuddin Hekmatyar vowed to continue "armed resistance" against foreign military supporters of the Government.[43]

VI. Al-Qaida affiliates

26. One strategic challenge in Afghanistan after 2014 is the question of the presence and role of Al-Qaida affiliates. Afghan Government and neighbouring countries' government officials have expressed their concern about the potential renewed activities of Al-Qaida and affiliates inside Afghanistan. According to the assessment of Afghan and international interlocutors of the Team, these Al-Qaida affiliated groups are unlikely to leave Afghanistan in the near future. They therefore present a worrying, long-term security threat emanating from Afghanistan into the region and beyond. This has particular ramifications for South and Central Asia, two regions that have both been directly affected by terrorist violence involving individuals and groups that have used Afghan territory for training or planning in the past.

27. Meanwhile groups related to Al-Qaida such as the Tehrik-e Taliban Pakistan (QE.T.132.11), Lashkar-e-Tayyiba (QE.L.118.05) and Lashkar i Jhangvi (QE.L.96.03) regularly participate in attacks on the Afghan security forces. Fighters from these groups are regularly encountered by the Afghan forces in eastern and — to a lesser extent — in southern Afghanistan. In northern Afghanistan, the Islamic Movement of Uzbekistan (QE.I.10.01) continues to gather strength among local Afghans of Uzbek origin and continues to operate in several provinces. Afghan security forces in January 2014 twice reported the presence of Chechen fighters in the provinces of Logar and Kabul. Reporting by Afghan security forces also included activities of non-Afghan individuals loyal to Al-Qaida in Helmand Province in southern Afghanistan and in Kunar Province in eastern Afghanis an. It remains unclear which group was responsible for an attack on a border patrol force of Turkmenistan on 26 February 2014, in which three border guards were killed.[44] Primary information indicates a possible connection to the Islamic Movement of Uzbekistan.

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[42] See, for example, Tolonews, "Hezb-e-Islami endorses Helal in presidential election", 16 February 2014, available from www.tolonews.com/en/election-2014/13874-hezb-e-islami-endorses-helal-in-presidential-election, accessed 29 April 2014; or Ghanizada, "Gulbuddin Hekmatyar supports Qotbuddin Hilal in presidential election", 15 February 2014, available from www.khaama.com/gulbuddin-hekmatyar-supports-qotbuddin-hilal-in-presidential-election-2800, accessed 29 April 2014.

[43] See "Intikhabat aw da wulus omedwand", 27 March 2014, available from www.dailyshahadat.com/sarmaqala-story.php?id=1389, accessed 29 April 2014.

[44] See, for example, Radio Free Europe/Radio Liberty, "Afghan Taliban militants reportedly kill three Turkmen border guards", 28 February 2014, available from www.rferl.org/content/turkmenistan-afghanistan-taliban-attack/25280134.html, accessed 29 April 2014.

VII. Sanctions List

28. The 1988 Sanctions List continues to have 132 individuals and 4 entities, with no change to the total number since the third report of the Team in 2013. However, one individual (Badruddin Haqqani) was delisted in 2013 following the official confirmation of his death, and one individual, Qari Saifullah Tokhi (TI.T.168.14) was listed in January 2014.[45] The Team has also suggested a range of amendments to the List, 41 of which were accepted by the Committee in December 2013. The Team has since suggested 25 further amendments, a number of which are still under consideration by the Committee.

29. The addition of Qari Saifullah Tokhi (TI.T.168.14) to the 1988 Sanctions List sends an important message about the role played by facilitators of the Afghan insurgency, in particular those involved in the supply of improvised explosive devices. Facilitators, whether they are part of the improvised explosive device supply chain or part of the Taliban finance structure, occupy crucial roles in the functioning of the insurgency as a whole. Disrupting the activities of these key individuals can hinder the effectiveness of the insurgency. The Monitoring Team believes that focusing on key facilitators in listings can be a very effective way of further targeting the sanctions regime established pursuant to resolution 1988 (2011). Such listings directly address the network character of the insurgency, on which the Monitoring Team has written previously.[46]

30. The annex to this report provides an overview of the composition of the top leadership of the Taliban. It is presented as an update of the list that the Monitoring Team presented in its first report, in 2012.[47] Each individual on this list represents the top level of various networks linked to them. The fact that only one member of the crucial Taliban finance commission, Gul Agha Ishakzai (TI.I.147.10), is listed on the 1988 Sanctions List suggests that the current composition of the List requires constant refreshing in order to tackle key Taliban-related finance networks.

31. Listings related to the financial structure of the Taliban have been successful in putting pressure on the insurgency. According to Afghan security officials, the two money changers Khairullah Barakzai Khudai Nazar (TI.K.163.12) and Abdul Satar Abdul Manan (TI.A.162.12)[48] have split up and attempted to individually restart business activities in Kandahar. Afghan officials estimate that the net worth of the assets of both Khairullah Barakzai Khudai Nazar and Abdul Satar Abdul Manan was significantly reduced as a result of their listing on the 1988 Sanctions List. However, both seem to have managed to sell about 500 residential plots of the Ayno Mena project in Kandahar in 2013 and thus partially refinanced themselves.[49] Afghan authorities detected and blocked plans by these individuals to open up new shops in the city.[50] According to high-ranking Afghan security officials, Malik Noorzai (TI.N.154.11) and his brother Faizullah Khan Noorzai (TI.M.153.11) have

[45] Security Council press release of 19 March 2014.

[46] S/2013/656, paras. 13-17.

[47] S/2012/683, annex.

[48] Co-owners of Haji Khairullah Haji Sattar Money Exchange (TE.H.10.12).

[49] According to discussions with relevant Afghan security officials in Kandahar in September 2013 and December 2014.

[50] After the Team's visit in September 2013, Khairullah Barakzai Khudai Nazar (TI.K.163.12) tried to open a new office in Lemar Market. This was stopped by Afghan authorities.

managed to restart their business operations through a new company headed by their sons in Afghanistan in 2013.

32. These developments are not surprising. Targeted sanctions can retain their effectiveness only if they take into account the fact that sanctioned individuals and entities react and try to avert the pressure levied upon them by global sanctions measures. This is specifically the case for individuals and entities involved in financing the Afghan insurgency. Therefore, it will remain a central part of the work of the Monitoring Team, in close cooperation with the Committee, the Government of Afghanistan and other Member States to augment the information contained in the respective list entries, in particular list entries of financial facilitators and entities. A nimble, detail-focused sanctions regime can outpace inventive and evasive Taliban financiers.

VIII. Maintenance of the List

33. The quality and precision of the information in existing list entries has continued to improve since the third report of the Team. The most compelling development is the (slow) improvement in physical identifying information, including photographs or other biometric information where possible. This is not always an easy process given that biometric information may be highly classified if drawn from intelligence sources or subject to data privacy protection in various national jurisdictions. However, from a zero base in 2012 the Team has now gained a selection of photographs and/or physical descriptions from cooperating Member States, and hopes to build on this over the next 12 months.

34. A physical description and/or a picture greatly enhance the implementation of sanctions measures against the individual concerned while reducing the risk of false matches during identity checks. The Monitoring Team, supporting the Committee, and coordinating with the Government of Afghanistan, Member States and international organizations, will continue its efforts to obtain the respective data for listed individuals. Currently, eight entries in the 1988 Sanctions List lack sufficient identifiers for effective implementation.[51] All eight cases relate to the nationality of the listed individuals.[52]

35. Sanctions implementation inside Afghanistan depends on the availability of list information in local languages. While dedicated staff in the Afghan National Security Council, the Central Bank and the Ministry of Foreign Affairs regularly translate and disseminate the information through official channels, a United Nations-led dissemination of the List in the national languages of Afghanistan (Pashto and Dari) would greatly improve timely implementation at the provincial level in the country. Afghan counterparts have repeatedly raised this topic with the Team during its visits to Afghanistan. The availability of the list entry data and the narrative summaries in local languages would also improve the understanding of the sanctions by the listed individuals and entities, who mostly do not speak any of the

[51] See Security Council resolution 2082 (2012), para. 28 (b).

[52] This represents an increase by two cases since the Team's third report (S/2013/656). These two cases were added when it was discovered that two listed individuals had fraudulently obtained identity documents of a Member State neighbouring Afghanistan.

official languages of the United Nations, as well as the public in Afghanistan and the Dari and Pashto speaking communities in the wider region.

36. **The Monitoring Team recommends that the Committee request the Secretariat to explore cost-effective ways to make unofficial versions of the list entry data and the narrative summaries in Dari and Pashto available on the Committee's website by January 2015.**

IX. Implementation of sanctions

A. Travel ban

37. The Team continues to actively track individuals on the 1988 Sanctions List. The Monitoring Team has received no official confirmation from Member States of any alleged travel ban violations of those listed by the sanctions regime established pursuant to resolution 1988 (2011).

38. Most Member States with direct transit links to Afghanistan currently employ some form of biometric entry controls at their borders. The increased inclusion of biometric data such as pictures and/or physical descriptions of listed individuals in their list entries and their respective INTERPOL-United Nations Security Council Special Notices would strengthen the implementation of the travel ban. For a number of listed individuals there is information on the 1988 Sanctions List that they are or have been in detention or were arrested in the past. It is therefore likely that relevant Member States hold partial or complete sets of biometric data (among them pictures, fingerprints or iris scans) on those individuals.

39. Following the agreement of the Committee, the Team currently supports the Committee with the compilation of the data required to support a letter to relevant Member States requesting them to submit these datasets to INTERPOL for inclusion in the INTERPOL-United Nations Security Council Special Notices, in accordance with their national legislation.

1. International Civil Aviation Organization

40. Air travel remains a crucial mode of transport for prominent listed individuals, in particular financiers. Airlines of the 191 States members of the International Civil Aviation Organization (ICAO) carried approximately 3 billion passengers in 2012, a number forecast to increase significantly.[53] Denying air travel offers a significant opportunity to influence the behaviour of listed individuals and disrupt their activities in support of the Taliban. Since the issuance of its third report the Team has continued to intensify its cooperation with ICAO. This cooperation currently offers two concrete opportunities to strengthen the implementation of the travel ban.

41. The first is the ICAO Point of Contact network, which connects all security officials of the civil aviation authorities that are members of ICAO. The Monitoring Team in consultation with ICAO and in close cooperation with the Committee has suggested transmitting the information contained in the list of entries of the

[53] See International Civil Aviation Organization (ICAO), "Forecasts of scheduled passenger traffic: medium-term passenger traffic forecasts — world air transport in 2012", available from www.icao.int/sustainability/pages/eap_fp_forecastmed.aspx, accessed 29 April 2014.

individuals on the 1988 and Al-Qaida sanctions lists. This would make the relevant identifying data available to all civil aviation authorities and raise their awareness of the existence of the travel ban and the identity of all listed individuals.

42. Building on the decision of 2006 of the Committee established pursuant to resolution 1267 (1999),[54] the Team is currently supporting the Committee established pursuant to resolution 1988 (2011) and the Secretariat in formulating an official proposal to ICAO.

43. Systems which handle passenger data prior to departure present a second opportunity to strengthen the implementation of the travel ban. Currently, two main systems exist in this regard, namely, the Passenger Name Record[55] and the Advance Passenger Information/Interactive Advance Passenger Information System.[56] These systems are slowly being introduced by member States to increase the security of international air travel and to prevent individuals on national no-fly lists from using this mode of transport. ICAO, in cooperation with the World Customs Organization (WCO) and the International Air Transport Association (IATA), has developed guidelines for member States which plan to implement these systems. In addition, in June 2012 WCO published a recommendation on the use of the Advance Passenger Information and Passenger Name Record systems by Governments.

44. Currently, none of the ICAO/IATA/WCO guidelines or the WCO recommendation on the use of the Advance Passenger Information and the Passenger Name Record mentions Security Council sanctions. The text of the guidelines can be amended by the ICAO/IATA/WCO Contact Committee, which drafts and develops the guidelines. The Contact Committee is organized and chaired by WCO. Highlighting the use of the Passenger Name Record and Advance Passenger Information/ Interactive Advance Passenger Information systems for the implementation of the travel ban would enhance the awareness of the respective national authorities of the sanctions regime.

45. Following a decision of the Committee in this regard, the Monitoring Team is currently supporting the Committee and the Secretariat in formulating an official proposal to WCO.

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[54] See S/2006/635 (Committee position paper on the recommendations contained in the fourth report of the Analytical Support and Sanctions Monitoring Team), para. 13.

[55] The Passenger Name Record is a dataset created for each passenger at the time an airline ticket is booked. It can include a whole range of data on the passenger and his/her intended journey. Of interest for the sanctions regime are the following elements: name of the passenger, passport details (nationality, document number, and date of expiry), date and place of birth, payment/ billing information (which includes a billing address). These elements could be checked against the identifying information in the 1988 Sanctions List. See also WCO/IATA/ICAO API Contact Committee, "Passenger and airport data interchange standards: Edifact implementation guide — PNR data pushed to States or other authorities. PNRGOV message", version 12.1, p. 6ff, available from www.icao.int/Security/FAL/Documents/PNRGOV-ImpGuide_12-1.pdf, accessed 29 April 2014.

[56] See also S/2013/656, para. 35. The Advance Passenger Information (API) and Interactive Advance Passenger Information (iAPI) are two similar systems that deal with passenger data relating to the group of individuals on each departing aircraft. API data are compiled by the airline and sent to the receiving country only once the aircraft has taken off. The country then checks this passenger list against its national watch lists while the aircraft is en route. iAPI is a more advanced version of API. iAPI automatically checks during the check-in process the passenger names against the no-fly lists of the country to which the passenger intends to travel and tells the airline in advance if the passenger in question is barred from entering the country.

2. Exemptions

46. No travel ban exemption requests have been submitted to the Committee under resolution 2082 (2012). One exemption has been granted since the Committee established the new procedures allowing a prompt response to exemption requests.

B. Asset freeze

1. Taliban revenue generation

47. The Taliban and affiliated groups generate revenue from a variety of sources inside Afghanistan. In addition to voluntary or forced donations from Afghan businesses outside the country as well as voluntary donations motivated by religious or ideological convictions, the Taliban have established a fairly sophisticated system to generate resources inside the country. Increasingly Taliban finances also rely on abductions of wealthy businessmen for ransom.[57] Executions of civilians and aid workers serve to assert their power and to deny the delivery of security and economic development. This exploits the strengths of the Taliban network and creates new funding channels. However, these activities increasingly change the character of parts of the movement from a group based on religiously couched ideology to a coalition of increasingly criminalized networks, guided by the profit motive. The Monitoring Team will continue to track this change in more detail over the next 12 months.

48. Unsurprisingly, Taliban revenue generation in Afghanistan is uneven and varies from province to province. In some provinces, such as Nimroz and Kandahar, the Taliban are able to sustain themselves by their own "economic" activities and consequently are not dependent on payments from the central leadership. Overall, Afghan security officials estimate that the Taliban extract about US$ 7 million-$8 million per month from Kandahar Province[58] through various schemes (drugs, extortion, illegal exploitation of minerals). This sum is sufficient to sustain Taliban activities in the province. In other provinces, such as Uruzgan or Zabul, the insurgency is dependent on financial support from the central leadership of the movement.

2. Case study of Helmand

49. Helmand is the single most important revenue-generating province for the Taliban in Afghanistan. It can therefore serve as an informative case study. The structure of Taliban revenue generation in Helmand incorporates all three major Taliban finance streams in the country: narcotics, extortion from the local economy and illegal exploitation of natural resources.

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[57] According to Monitoring Team discussions with relevant Afghan officials and international experts on the issue.

[58] Information received by the Team in Kandahar during its visit in February 2014.

Taliban revenue from narcotics in Helmand

50. Helmand is the foremost opium-producing province in Afghanistan, with about 100,000 hectares planted with poppy in 2013.[59] The centre of poppy cultivation lies in Marjah District, south-west of the provincial capital Lashkargah. According to Afghan officials in Helmand, most of the poppy-cultivated land of 2013 is vulnerable to Taliban intimidation and its farmers can be expected to pay 10 per cent of opium production as "tax". Early indications are that even more land is being cultivated with poppy in 2014 than in 2013. Therefore, a significant increase in Taliban revenue from the poppy harvest should be expected. In the worst case scenario, Afghan officials in Helmand estimate a $50 million yield from poppy cultivation in the May 2014 harvest.[60] Drug smugglers provide the farmers with fertilizers and an advance payment of around 50 per cent of the value of the expected harvest. If farmers cannot provide the necessary amount of opium by harvest time, they become indebted to the drug smugglers.

Taliban revenue from illegal exploitation of natural resources

51. Marble mining is a major factor contributing to the provincial economy in Helmand. The annual worldwide production of marble measures over 100 million tons. This generates a total revenue of around $40 billion per annum.[61] Afghan reserves are valued at a total of 9 billion tons, worth between $150 billion and $200 billion. From 2008 to 2012, the official Afghan marble industry grew considerably, and is currently estimated to extract from 124,000 to 155,000 tons per annum. This generates around $15 million in annual revenue.[62]

52. The Government of Afghanistan has licensed five mining companies in Helmand Province. These mine onyx marble, a variant of the marble family used for decorative purposes, and generate a total state revenue of Af 17 million (approximately $300,000). The Government raises around Af 3,500 (approximately $60) per ton of onyx marble extracted. Onyx marble in Helmand is mined only in opencast mining operations. The stone can be found from 2 to 5 m below the surface, eliminating the need for tunnelling. In extracting onyx marble in Helmand, licensed mining companies use stone-cutting machinery in order to preserve the quality of the stone. Consequently, none of the legally registered mining companies in Helmand has a licence to purchase or handle explosive materials.

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[59] United Nations Office on Drugs and Crime, *Afghanistan Opium Survey 2013 Summary Findings*, p. 6; available from www.unodc.org/documents/crop-monitoring/Afghanistan/Afghan_report_Summary_Findings_2013.pdf, accessed 29 April 2014.

[60] With an average yield of 25 kg per hectare, and average farm-gate prices of US$ 140 per kg the "tax" amounts to about $350 per hectare. Afghan security officials explained to the Team that the Taliban would on average realize around $254 per hectare because the yield may be lower or harvests underreported. This means that the expected primary revenue from the opium yield in 2014 lies somewhere between $15 million (assuming taxation of 60,000 hectares — 60 per cent of the total area cultivated in 2013 with poppy) and $35.9 million (revenue generated in 2013). If the harvest is extraordinary, this could rise to $50.26 million (assuming a repeat of the 40 per cent revenue growth realized in 2013).

[61] Melissa Skorka, "Afghanistan's untold success story", *Foreign Policy*, 22 October 2013, available from http://southasia.foreignpolicy.com/posts/2013/10/22/afghanistans_untold_success_story, accessed 30 April 2014.

[62] Abdul Ghafar Rassin, "A comprehensive study of marble industry in Afghanistan" (Afghanistan Investment Support Agency, Kabul, April 2012).

53. Owing to the widespread availability of marble in the southern districts of the province, in which the Taliban are able to control the countryside outside the population centres, illegal mining in Helmand forms a second major finance stream for the Taliban. The illegal and unlicensed mining sector in the province appears to be several times larger than the legal mining sector. The Team has currently identified from 25 to 30 illegal mining operations in southern Helmand.[63] Most of these illegal mining operations are close to the border with Pakistan (Deshu District), enabling the illegal miners to quickly and easily smuggle the illegally mined stone out of Afghanistan and on to the international market, accompanied by forged documents identifying the onyx marble as having been mined in a neighbouring country.

54. Although it is difficult to ascertain the total revenue generated by illegal mining in the province, the sheer number of illegal mining sites in the south of the province indicates that this revenue stream is significant. The Monitoring Team will continue to research the issue. The Team's preliminary assessment is that this Taliban revenue stream is significantly larger than $10 million a year. In contrast with legal mining, illegal miners use explosives to quickly extract the onyx marble. This negatively affects the quality of the stone. However, as the illegally mined onyx marble is not taxed, the profit margin for illegally mined onyx marble remains high, even if it is of inferior quality.

55. **The Monitoring Team recommends that the Committee agree on a list of relevant Member States to which a letter can be written including a background paper highlighting the role of illegally mined onyx marble for the financing of the Taliban. This letter could also encourage Member States to highlight this issue to importers of onyx marble in their country and encourage those that have not yet done so to apply appropriate know-your-customer principles.**

Taliban revenue from extortion in Helmand

56. Construction companies are the primary target of Taliban extortion activities in the non-agricultural sector in Helmand. Humanitarian actors are currently — by and large — not targeted by the Taliban. The Taliban also extort money from some rural populations where state-provided electricity is under Taliban control.

Use of revenue from Helmand

57. The Taliban "financial commission" in Helmand transfers the proceeds of the Taliban economic activities in the province to the Quetta Shura. The transfer of these proceeds is done mainly through drugs. The drugs are smuggled out of the province and sold in Pakistan. This cash is then transferred either in currency or through *hawaladars* to the Quetta Shura. The Taliban spend approximately 20 per cent of their total proceeds in Helmand on the fight against the Government; 80 per cent of their proceeds are transferred to the Quetta Shura. The Quetta Shura then redistributes the money to provinces in which the Taliban are not able to cover their expenses by local economic activities, such as Zabul and Uruzgan.

[63] The Team has engaged provincial security and mining officials in Helmand and combined data gathered from those meetings with data gleaned from the United States Geological Survey of Afghanistan and commercially available satellite imagery of southern Helmand.

3. Financial Transactions and Reports Analysis Centre of Afghanistan

58. Senior Afghan finance officials point out that, owing to a persistent trust deficit in Afghanistan's banking sector, about 90 per cent of all transactions in Afghanistan continue to be undertaken via money service providers (*hawaladars*). The Financial Transactions and Reports Analysis Centre of Afghanistan (FinTRACA) is the central Afghan stakeholder in this regard. It has continued to make progress in registering *hawaladars* in Afghanistan, requiring regular reporting from registered financial enterprises. As of April 2014 FinTRACA has registered over 1,000 money service providers[64] and plans to increase the penalties for unregistered providers. At the beginning of the registration process for money service providers in Afghanistan, penalties were kept deliberately low (about $300) in order to draw money service providers into the FinTRACA-led registration process and to prevent them going underground with their operations. With growing registration even in insecure areas such as Khost and Helmand, FinTRACA feels that a more aggressive approach can now have a positive effect.

59. Numerous challenges remain for FinTRACA, primarily in the area of capacity-building, personnel retention, international cooperation and information exchange. Detailed requirements are identified by FinTRACA, which is also in touch with the Terrorism Prevention Branch of the United Nations Office on Drugs and Crime. The Monitoring Team continues to promote the value of FinTRACA with partners in other States and international organizations. The Team is in close contact with FinTRACA and receives regular updates on the implementation of the asset freeze in Afghanistan.[65]

C. Arms embargo

60. The 2013 fighting season saw the partial return of the Taliban to standard infantry tactics. This reflects the Taliban attempt to move from non-conventional into subconventional warfare, albeit executed without much success so far. Nevertheless, Taliban reliance on improvised explosive devices as a main weapon of choice has not changed since the issuance of the third report of the Team. The number of such devices employed by the Taliban in any given time period continues to grow. The Monitoring Team tracks and documents the use of industrially produced components by the Afghan insurgency.

61. The Monitoring Team is currently discussing various potential proposals to counter this threat in cooperation with the Government of Afghanistan and other international stakeholders, in support of the work of the Committee.

62. Based on the national threat assessment of 2011, and the national security strategy of 2012, the National Security Council has identified the threat posed by improvised explosive devices, both through the use of home-made explosives made from dual-use precursors and through the use of industrially produced explosives. Afghanistan is addressing these risk areas through the national counter-improvised explosive device strategy, which was signed by President Hamid Karzai in October

[64] A marked increase compared to the beginning of 2013, when around 800 money service providers were registered with FinTRACA.

[65] The latest update was received by the Monitoring Team during its visit to Afghanistan in February 2014.

2013.[66] Counter-improvised explosive device capabilities have found an institutional home in the Afghan National Army with the creation of dedicated structures. During the past five years a multi-agency Afghan counter-improvised explosive device working group has met on an irregular basis. This has now been transformed into a permanent institution in Kabul. The influx of industrial components used in improvised explosive devices is continuing. The Government has identified the mining sector as a particular risk area.[67] This has led to representatives of the Ministry of Mines becoming part of the Afghan multi-agency counter-improvised explosive device working group.

63. Since the end of 2013, the Taliban acquired more sophisticated improvised explosive devices. For example, in January 2014, Afghan security authorities in Kandahar seized a particularly sophisticated suicide vest camouflaged as a leather jacket.[68] The analysis of this jacket revealed that it would have been practically undetectable with metal detectors. In contrast to other suicide vests, the explosive material was woven into the threads of the padding of the jacket, making it also unrecognizable as a suicide vest during a physical body search. This particular specimen demonstrates the high grade of sophistication that Taliban makers of improvised explosive devices are currently capable of employing for attacks on high-value targets inside Afghanistan.

64. In addition to the growing technical sophistication, the Taliban are also capable of constructing extremely large improvised explosive devices. The Ministry of Defence reported on one recently constructed vehicle-borne improvised explosive device that was loaded with a total of 35 tons of explosives in the Paktia-Khost region.[69] For these large devices, the Taliban and affiliated groups acquire precursors for home-made explosives and industrially produced components outside the country. After the materials are brought into the country, the large improvised explosive device is assembled just before its intended use.

65. A final discernable trend is a marked shift from victim-operated improvised explosive devices (pressure plates) to remotely detonated devices (command wire, telephones, radios, etc.) in the south of the country.[70] This represents a departure from the low-tech devices (pressure plates) that were common in the south at the beginning of 2013. The primary base for home-made explosives is now potassium chlorate, mostly imported from outside Afghanistan.

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[66] The full text of the strategy was given to the Team during its visit to Afghanistan in December 2013.

[67] See also S/2013/656, paras. 55-65.

[68] Afghan security officials in Kandahar forwarded an analysis of the jacket to the Team during its visit in January 2014.

[69] Information from the National Security Council of Afghanistan, January 2014.

[70] See also United Nations Assistance Mission in Afghanistan (UNAMA), "Annual report 2013: Protection of civilians in armed conflict", Kabul, February 2014, pp. 18-21, available from http://info.publicintelligence.net/UNAMA-CivilianDeaths2013.pdf, accessed 29 April 2014.

X. Work of the Monitoring Team

A. Analysis, monitoring and implementation

66. Since the issuance of the third report of the Monitoring Team, the Team has continued to focus on its core business, namely, analysing the threat posed by the Taliban and their affiliates to peace, stability and security in Afghanistan, providing advice on listings, and focusing on strengthening the impact of the sanctions regime. The Monitoring Team's advantage lies in its ability to work collaboratively with Governments around the world, in particular the Government of Afghanistan. In addition, the Team reaches out to external specialists in order to make an integrated assessment of the threat posed by the Taliban and associates and to advance a targeted, effective and fair sanctions regime. The Team's own expertise on Afghanistan, together with that of specialists on finance, arms and border security measures, helps to sustain these efforts.

B. Cooperation with Member States

67. The Monitoring Team has continued to reach out to Member States as requested by the Security Council in its resolution 2082 (2012). Since the issuance of the third report the Team has made two extended visits to Afghanistan, where it held discussions on the overall political and security situation, as well as on listed individuals and entities, with national and international authorities in Kabul and with provincial officials in Helmand, Kandahar and Nangarhar. These visits helped the Team to strengthen its cooperation with key stakeholders of the Afghan political security structure, especially the High Peace Council and the National Security Council and its focal point for sanctions, as they play an active and crucial role in the implementation of the sanctions regime inside Afghanistan.

68. In addition, the Monitoring Team liaised closely with relevant Member States through their representatives in Afghanistan and in their respective capitals. Those visits helped the Team to understand the challenges that Member States face in implementing the sanctions regime. The Team has also attached great importance, during its direct engagement with national authorities, to the request made by the Security Council in paragraph 36 of resolution 2082 (2012) that the Team should facilitate assistance on capacity-building upon request by Member States, and will continue to further develop this approach.

C. Cooperation with other United Nations bodies

69. The Monitoring Team works closely with other United Nations expert groups, special political missions and United Nations agencies. The Team participated in a UNICEF global meeting on humanitarian action in complex and high-threat environments in Jordan. The Team cooperates on a daily basis with the United Nations Assistance Mission in Afghanistan (UNAMA).

D. International and regional organizations

70. The Monitoring Team cooperates closely with a range of regional and international organizations. During its visits to Afghanistan, the Monitoring Team interacted regularly with specialist forces of ISAF and the North Atlantic Treaty Organization. The Team also attended a meeting of experts on money-laundering and terrorist financing typologies organized by the Middle East and North Africa Financial Action Task Force in Doha, and an expert meeting on countering terrorist financing of the "Heart of Asia" group of countries in Kabul.

E. Cooperation between the Security Council and the International Criminal Police Organization

71. The Team has continued to strengthen its active cooperation with INTERPOL and the INTERPOL National Central Bureau in Afghanistan. The Team has consistently received positive feedback from Member State officials during its country visits and regional meetings about the impact of the Special Notices on the implementation of the sanctions. In coordination with the Secretariat, the Team currently works with relevant Member States to connect Red Notices, issued by those Member States for individuals on the 1988 Sanctions List, to the Special Notices issued in the framework of the sanctions regime established pursuant to resolution 1988 (2011).

72. Following its recommendation in the third report, agreed to by the Committee, the Monitoring Team has developed a draft Orange Notice in the context of the sanctions regime. In cooperation with the Secretariat and the Committee, the Team is currently exploring the technical feasibility of introducing this Orange Notice into the INTERPOL system.

73. INTERPOL maintains a range of relevant databases, access to which would significantly enhance the work of the Committee as well as the Monitoring Team. In particular the Lost and Stolen Travel Documents, the Travel Documents Associated with Notices and the I-Arms databases would be important pools of information for the work of the Committee and the Team.

74. **The Monitoring Team recommends that the Committee, following consultations with the Secretariat and the Monitoring Team, approach INTERPOL for Secretariat access to these databases.**

F. Building links with academic and civil society experts

75. The Monitoring Team is mandated to study and report on the changing nature of the threat posed by the Taliban and associated individuals and entities, including through dialogue with relevant scholars and academic bodies. Since October 2013, the Team has taken part in three major international conferences. One was held in Oman, and focused in part on the future regional environment after 2014. Another in Australia focused on the outlook for Afghanistan after the presidential elections and the withdrawal of ISAF in 2014. A third conference in Denmark focused on the current status and future outlook of the Taliban movement. In addition, the Team has held around 20 meetings with external experts and scholars. Members of the Team

have also given talks at the United Nations Association in New York, the University of Austin in Texas, and the University of Oxford.

G. Contributing to the public debate

76. The Team would welcome feedback on the analysis and suggestions contained in the present report, which can be sent to 1988mt@un.org.

Annex

Overview of the current Taliban central leadership

1. This overview was compiled on the basis of information obtained from and corroborated by various official Afghan interlocutors of the Monitoring Team from the Afghan National Army, branches and various offices in the National Police, and the National Directorate of Security during the recent visit of the Monitoring Team.

2. This updates the list contained in the Monitoring Team's first comprehensive report of 2012 (S/2012/683). Names marked with an asterisk (*) denote individuals that were not in the same position when the list of S/2012/683 was compiled in 2011.

Leadership

Amir ul-Mu'minin	Mohamed Omar Ghulam Nabi (TI.O.4.01)

Leadership Council

Chairman and Senior Adviser	Akhtar Mohammad Mansour Shah Mohammed (TI.M.11.01)[a]
Leadership Council member	Abdul Qayum Zakir from Helmand[b]
Leadership Council member	Hafiz Majid
Leadership Council member	Mohammad Abbas Akhund (TI.A.66.01)*
Leadership Council member	Mohammad Hasan Rahmani (TI.R.96.01)
Leadership Council member	Mohammad Hassan Akhund ("Babar") (TI.H.2.01)
Leadership Council member	Sirajuddin Jallaloudine Haqqani (TI.H.144.07)
Leadership Council member	Abdul Razaq Akhund Lala Akhund (TI.A.53.01)
Leadership Council member	Torak Agha from Kandahar*.[c]
Leadership Council member	Gul Agha Ishakzai (TI.I.147.10)
Leadership Council member	Shaikh Abdul Hakim from Kandahar*
Leadership Council member	Amir Khan Motaqi (TI.M.26.01)*
Leadership Council member	Abdul Kabir Mohammad Jan (TI.A.3.01)*
Leadership Council member	Mawlawi Sharafuddin from Helmand*
Leadership Council member	Abdul Samad Sani from Kandahar*

[a] Akhtar Mohammad is described by some sources as the "second deputy Amir" (*dweyim na'ib amir*) as he took over a lot of the duties previously exercised by Abdul Ghani Baradar Abdul Ahmad Turk (TI.B.24.01), following the arrest of the latter in February 2010 in Pakistan.

[b] Abdul Qayum Zakir, son of Mullah Saifullah, approximately 41 years old, born in Kajaki District, Helmand Province.

[c] Torak Agha, son of Mawlawi Nazar Mohammad, approximately 50 years old, born in Maiwand District, Kandahar Province, belongs to the Alizai tribe.

Military Commission

Chairman	Abdul Qayum Zakir from Helmand[d]
Member	Sayyid Ala'uddin Agha from Panjway District in Kandahar*
Member	Ahmad Zia Agha (TI.A.156.12)*
Member	Mohammad Naim Barich Khudaidad (TI.N.13.01)*
Member	Amir Khan Haqqani from Zabul*
Member	Mawlawi Sharif from Jawzjan*.[c]
Member	Mullah Meshr Akhund from Helmand*
Member	Mullah Najibullah from Ghazni*

External and Internal Relations Commission (formerly Political Commission)

Chairman	Sayyid Tayyib Agha from Kandahar*
Member	Mohammadullah Mati (TI.M.68.01), known as "Mullah Nanai"*
Member	Abdul Habib Alizai (TI.A.148.10), known as "Bismillah Agha"*
Member	Mullah Abdul Bari from Uruzgan*
Member	Mullah Abdul Aziz from Uruzgan*
Member	Amir Khan Motaqi (TI.M.26.01)*
Member	Din Mohammad Hanif (TI.H.43.01)*
Member	Jan Mohammad Madani Ikram (TI.M.119.01)*
Member	Sher Mohammad Abbas Stanekzai Padshah Khan (TI.S.67.01)*
Member	Maulawi Nik (Nek) Mohammad*
Member	Mohammad Sohail Shaheen (formerly listed)*
Member	Jan Mohamad Ahmadzai (Mohammad Zahed Ahmadzai)*

[d] He reportedly resigned from this function for health reasons in April 2014. See "Clarification regarding the resignation of Mullah Abdul Qayyum Zakir, the head of Military Commission of Islamic Emirate", published on the official Taliban website on 26 April 2014, accessed 29 April 2014.

[c] Mawlawi Sharif, also known as Sharafuddin Sharafat son of Abdul Ahad, approximately 45 years old, born in Khwaja Doku District, Jawzjan Province.

Cultural Commission[f]	
Chairman	Amir Khan Motaqi (TI.M.26.01)
Member	Abdul Jalil Haqqani Wali Mohammad (TI.A.34.01)*
Member	Mawlawi Abdul Hadi from Kandahar*
Member	Mawlawi Sharafuddin from Helmand*
Financial Commission	
Chairman	Gul Agha Ishakzai (TI.I.147.10)
Member	Mawlawi Qaher from Uruzgan*
Member	Dr. Amin from Uruzgan*
Member	Abdul Samad Sani from Kandahar*
Member	Mullah Zarif from Helmand*
Non-Governmental Organization and Contractors' Commission	
Chairman	Bilal Ahmad Zadran from Paktia*[g]
Member	Qudratullah Jamal (TI.J.47.01)*
Recruitment Commission	
Member	Mohammad Hasan Rahmani (TI.R.96.01)*
Member	Abdul Razaq Akhund Lala Akhund (TI.A.53.01)*
Member	Mullah Baz Muhammad from Farah*
Member	Mohammad Essa Akhund from Kandahar (TI.A.60.01)*
Member	Manzur from Kandahar*
Judicial Commission	
Chairman	Shaikh Mawlawi Abdul Hakim from Helmand*
Member	Abdul Qayum from Kandahar*
Member	Mawlawi Abdul Ghafur Mufti from Kandahar*
Member	Noor Mohammad Saqib (TI.S.110.01)*

[f] Also known as the Media Commission or the Spokesperson's Office using the aliases Hakimullah Mujahid, Qari Yusuf Ahmad Ahmadi from Helmand and Zabihullah Mujahid from Nangarhar.

[g] Late in September 2013 Bilal Ahmad Zadran was appointed as the "officer in charge" of the Haqqani network's finance department, taking over from Nasiruddin Haqqani (TI.H.146.10).

Health Commission	
Chairman	Mohammad Abbas Akhund (TI.A.66.01)
Member	Mawlawi Ishaq Akhundzada from Ghazni*
Member	Hajji Sharafuddin from Band-e Temur District in Kandahar*
Member	Mawlawi Allah Nazar from Arghandab District in Kandahar*
Member	Dr. Akhundzada from Uruzgan*
Member	Abdul Bari from Kandahar*
Intelligence Commission	
Chairman	Mullah Abdul Ghani a.k.a. Amer Ghani from Nimroz*
Member	Amir Khan Motaqi (TI.M.26.01)*
Prisoners Commission	
Member	Walijan (TI.W.95.01)